

113TH CONGRESS
2D SESSION

H. R. 4118

AN ACT

To amend the Internal Revenue Code of 1986 to delay the implementation of the penalty for failure to comply with the individual health insurance mandate.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Suspending the Indi-
3 vidual Mandate Penalty Law Equals Fairness Act” or as
4 the “SIMPLE Fairness Act”.

5 **SEC. 2. DELAY IN IMPLEMENTATION OF PENALTY FOR**
6 **FAILURE TO COMPLY WITH INDIVIDUAL**
7 **HEALTH INSURANCE MANDATE.**

8 (a) IN GENERAL.—Section 5000A(c) of the Internal
9 Revenue Code of 1986 is amended by adding at the end
10 the following new paragraph:

11 “(5) DELAY IN IMPLEMENTATION OF PEN-
12 ALTY.—Notwithstanding any other provision of this
13 subsection, the monthly penalty amount with respect
14 to any taxpayer for any month beginning before
15 January 1, 2015, shall be zero.”.

16 (b) DELAY OF CERTAIN PHASE INS AND INDEX-
17 ING.—

18 (1) PHASE IN OF PERCENTAGE OF INCOME LIM-
19 ITATION.—Section 5000A(c)(2)(B) of such Code is
20 amended—

21 (A) by striking “2014” in clause (i) and
22 inserting “2015”, and

23 (B) by striking “2015” in clauses (ii) and
24 (iii) and inserting “2016”.

1 (2) PHASE IN OF APPLICABLE DOLLAR
2 AMOUNT.—Section 5000A(c)(3)(B) of such Code is
3 amended—

4 (A) by striking “2014” and inserting
5 “2015”, and

6 (B) by striking “2015” (before amendment
7 by subparagraph (A)) and inserting “2016”.

8 (3) INDEXING OF APPLICABLE DOLLAR
9 AMOUNT.—Section 5000A(c)(3)(D) of such Code is
10 amended—

11 (A) by striking “2016” in the matter pre-
12 ceding clause (i) and inserting “2017”, and

13 (B) by striking “2015” in clause (ii) and
14 inserting “2016”.

15 (4) INDEXING OF EXEMPTION BASED ON
16 HOUSEHOLD INCOME.—Section 5000A(e)(1)(D) of
17 such Code is amended—

18 (A) by striking “2014” (before amendment
19 by subparagraph (B)) and inserting “2015”,
20 and

21 (B) by striking “2013” and inserting
22 “2014”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to months beginning after Decem-
3 ber 31, 2013.

Passed the House of Representatives March 5,
2014.

Attest:

Clerk.

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